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2  
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P.O. Box 683  
5 Washington, D.C. 20044  
202-353-1857 (v)  
202-307-0054 (f)  
6 Boris.Kukso@usdoj.gov

7 Of Counsel:  
8 DAYLE ELIESON  
US Attorney

9 UNITED STATES DISTRICT COURT  
10 DISTRICT OF NEVADA

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

Case No. 2:18-CV-00525-JAD-PAL

14 DOUGLAS H. CLARK, A  
15 PROFESSIONAL CORPORATION;  
16 VERMICULUS CORPORATION OF  
NEVADA; DOUGLAS H. CLARK  
17 individually and as trustee of the LUNA  
PLENA 110325 REVOCABLE LIVING  
18 TRUST and of the AMBET  
REVOCABLE LIVING TRUST;  
19 REPUBLIC SERVICES, INC.; CLARK  
COUNTY TREASURER; and CHIP-N-  
20 DALES CUSTOM LANDSCAPING,  
INC.

21 Defendants.

Order Granting Joint Motion re:  
Priority

ECF NO. 6

1           STIPULATION AS TO PRIORITY BETWEEN UNITED STATES AND  
2           CLARK COUNTY AND PROPOSED ORDER

3           Plaintiff, the United States of America, and defendant Clark County

4           Treasurer ("Clark County") agree as follows:

5           1.       This Stipulation concerns the real property described in paragraph 1 of  
6           the United States' Complaint in this case. Dkt. No. 1. The real property is known as  
7           the "Subject Property." The Subject Property is located within Clark County.

8           2.       Clark County imposes property taxes upon the assessed value of real  
9           property within the County. By operation of Nevada law, Clark County has a lien  
10          upon real property in the amount of property taxes that are due but unpaid. NRS  
11          361.450, et seq. Any Clark County lien on the Subject Property shall remain until  
12          any and all real property taxes due and owing, along with all penalties and costs,  
13          are paid in full.

14          3.       To the extent that property taxes on the Subject Property are due and  
15          payable, but have not been paid, pursuant to 26 U.S.C. § 6323(b)(6), those property  
16          taxes have priority over the United States' interest in the Subject Property. In the  
17          event the Subject Property is sold, the United States agrees that proceeds of sale  
18          shall be applied to satisfy any property taxes on the Subject Property due and  
19          payable before being applied to satisfy the United States' liens.

20          4.       The parties agree to bear their own costs and fees.  
21  
22  
23

1           5.       Clark County received a copy of the United States' Complaint, waives  
2 the service of summons, and agrees that this Court has jurisdiction over the res of  
3 the Subject Property.

4           6.       Except as stated herein, Clark County consents to judgment as  
5 requested in the United States' Complaint.

6           7.       The United States and Clark County jointly request the Court to enter  
7 the following proposed order.

8  
9 Dated: April 4, 2018.

10 RICHARD E. ZUCKERMAN  
11 Principal Deputy Assistant Attorney  
12 General

13 /s/ Boris Kukso  
BORIS KUKSO  
14 Trial Attorney, Tax Division  
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15 P.O. Box 683  
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17 Boris.Kukso@usdoj.gov

18 Of Counsel:  
19 U.S. Attorney  
Dayle Elieson  
Attorneys for United States

Dated: April 4, 2018.

STEVEN B. WOLFSON  
District Attorney  
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20 /s/ Shannon Wittenberger  
Shannon Wittenberger  
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\* Permission to enter e-signature  
granted by email dated April 4, 2018.


Order Approving Stipulation

1. The foregoing Stipulation is approved. If the United States obtains an order permitting it to sell Subject Property in connection with this case, the order shall provide for the payment of any due and owing real property taxes to Clark County before payment is made to satisfy the United States' federal tax lien. Any Clark County lien on the Subject Properties shall remain until any and all real property taxes due and owing, along with all penalties and costs, are paid in full.

2. Subject to the terms of the Stipulation and this Order, Clark County shall be deemed to have consented to entry of judgment against it as requested in the United States' Complaint.

3. The Court construes this stipulation between fewer than all the parties to this action as a joint motion under LR 7-1(c) and GRANTS it.

IT IS SO ORDERED.

  
UNITED STATES DISTRICT JUDGE  
April 5, 2018

Submitted by:

RICHARD E. ZUCKERMAN  
Principal Deputy Assistant Attorney General

BORIS KUKSO  
Trial Attorney, Tax Division  
U.S. Department of Justice